

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

Frank P. Harvey & Sons, Inc.,	)	
	)	
Plaintiff-Appellant	)	
	)	
v.	)	Case No. 04-40228-FDS
	)	04-40229
Commissioner of the Internal Revenue Service,	)	04-40230
	)	
Defendant-Appellee	)	

**UNITED STATES OF AMERICA'S  
CERTIFICATION UNDER LOCAL RULE 16.1(D)(3)**

The United States of America, by its attorney, Michael J. Sullivan, United States Attorney for the District of Massachusetts, submits the following pursuant to Mass. R. 16.1(D)(3).

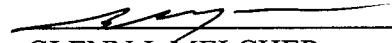
D. Patrick Mullarkey is the Chief of the Civil Trial Section, Northern Region, Tax Division, Department of Justice, and has settlement authority in the above-captioned case.

Glenn J. Melcher is the Trial Attorney for the Department of Justice assigned with primary responsibility for the above-captioned case.

The undersigned affirm that they have conferred (1) with a view to establishing a budget for the costs of conducting the full course - and various alternative courses – for the litigation; and (2) to consider the resolution of the litigation through the use of alternative dispute resolution programs such as those outlined in Local Rule 16.4.



D. PATRICK MULLARKEY  
Chief, Civil Trial Section  
Northern Region, Tax Division  
U.S. Department of Justice

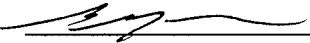


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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that, on this 18th day of March, 2005, a copy of the UNITED STATES OF AMERICA'S CERTIFICATION UNDER LOCAL RULE 16.1(D)(3) was filed electronically. Notification of this filing will be sent to each counsel via the electronic filing system. A copy of this document will also be sent to the following counsel of record by first class mail:

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